IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.M.JOSEPH

FRIDAY, THE 24TH AUGUST 2007 / 2ND BHADRA 1929

WP(C).No. 25508 of 2007(J)

PETITIONER:

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1. M/S.SELVAM BROILERS (P) LTD.,
SELVAM HOUSE, HILL PALACE ROAD, TRIPUNITHURA,
ERNAKULAM DISTRICT, REPRESENTED BY ITS MANAGER
(ACCOUNTS), MR.M.PERIYASWAMY.

BY ADV. SRI.K.SRIKUMAR
SRI.G.SHRIKUMAR
SRI.K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER (ASSMT.)
DEPT. OF COMMERCIAL TAXES
SPECIAL CIRCLE-1, ERNAKULAM

2. THE DEPUTY COMMISSIONER OF COMMERCIAL
TAXES (APPEALS), ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, KAKKANADU,
ERNAKULAM.

BY GOVT. PLEADER SRI.TEKCHAND

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.M.JOSEPH, J.

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WP.(C) No. 25508 of 2007

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Dated this the 24th day of August, 2007

JUDGMENT

Petitioner challenges Ext.P4 assessment order. Against the same, petitioner has already preferred Ext.P6 appeal. According to the learned counsel for the petitioner, the petitioner has a clear cut case in the appeal filed as he would contend that the matter is squarely covered by Ext.P2.

2. I heard learned Government Pleader also.

3. I feel that it is appropriate that a decision shall be ordered to be taken in the appeal. Until such time the proceedings can be directed to be kept in abeyance. Particularly it is not in dispute that Rs. Forty Five Lakhs has already been paid by the petitioner.

Accordingly the writ petition is disposed of directing the second respondent to consider and take a decision on Ext.P6 appeal in accordance with law after affording an opportunity of hearing to the petitioner within one month from the date of receipt of a copy of this judgment. Till such time as a decision is taken by the second respondent, Ext.P9 will be kept in abeyance.

(K.M. JOSEPH, JUDGE)

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